

Department of the Treasury -- Internal Revenue Service

**Notice of Encumbrances Against or Interests in
Property Offered for Sale**

NOTE: The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 11/04/2010.

As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) TAXPAYER
Some of these encumbrances or interests may be superior to the lien of the United States.

| Type of Encumbrance or Interest | Amount of Encumbrance or Interest | Date of Instrument Creating Encumbrance or Interest | Date and Place Recorded | Name and Address of Party Holding Encumbrance or Interest | Date of Information |
|---------------------------------|-----------------------------------|--|---|--|---------------------|
| Property Taxes | \$1678.33 | N/A | N/A | Tuolumne County Tax Collector P.O. Box 3248 Sonora, CA 95370-3248 | 11/02/2010 |
| Deed of Trust | \$15,877.91 | 10/26/1977 | 11/10/1977, Tuolumne County Recorder | Wells Fargo Bank; Assigned on 09/11/1995 to: North American Mortgage; Assigned on 04/13/2000 to: GMAC Mortgage Corporation 100 Witmer Road Mail Code 190-555-200 Horsham, PA 19044 | 11/01/2010 |
| State Tax Lien | \$19,201.50 | 08/25/2000 (assessment date) | 05/14/2003, Tuolumne County Recorder | State of California Franchise Tax Board Special Procedures Section P.O. Box 2952, Sacramento, CA 95812 | 11/01/2010 |
| Federal Tax Lien | \$705,370.30 | 08/13/2001 (assessment date) | 07/23/2002, Tuolumne County Recorder | Internal Revenue Service 100 Smith Ranch Road Suite 120 San Rafael, CA 94903 | 11/01/2010 |
| State Tax Lien | \$429,476.40 | 03/29/2002, 10/27/2002, 05/31/2003 (ass'ment dates) | 05/14/2003, Tuolumne County Recorder | State of California Franchise Tax Board Special Procedures Section P.O. Box 2952, Sacramento, CA 95812 | 11/01/2010 |
| Lien | \$8,665.99 | 12/03/2008 | 01/14/2009, Tuolumne County Recorder | Pine Mountain Lake Association 19228 Pine Mountain Dr. Groveland, CA 95321 | 02/24/2010 |

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| Name | Hallie Lipscomb | Signature | Date 11/02/2010 |
| Title | Property Appraisal Liquidation Specialist | | |